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Complete all [bracketed] fields. Send to your own senators only — members do not assist constituents outside their district/state. Find your representative at: House: www.house.gov/representatives/find | Senate: www.senate.gov/senators/senators-contact.htm
For maximum impact: Send via certified mail AND submit through the member's online constituent services portal. Reference IRS oversight and the Senate Finance Committee.

June 2026

The Honorable [Member Name]
Senate Finance Committee
United States Senate
[Office Address]
Washington, DC 20510

Re: Request for Congressional Oversight and GAO Referral — IRS Interim Guidance HCO-06-0525-0001 and the Telework Enhancement Act of 2010

Dear Senator [Last Name]:

I am a constituent and a federal employee at the Internal Revenue Service writing to request your office's assistance with a matter of serious statutory compliance. The IRS's June 2025 return-to-office Interim Guidance has eliminated telework arrangements for tens of thousands of IRS employees through directives that appear to conflict with a law Congress passed: the Telework Enhancement Act of 2010. I respectfully request that your office conduct a constituent inquiry and consider requesting a Government Accountability Office (GAO) statutory interpretation.

BACKGROUND: THE TELEWORK ENHANCEMENT ACT OF 2010

The Telework Enhancement Act of 2010 (5 U.S.C. Chapter 65) is a bipartisan law that passed the Senate by unanimous consent and was signed into law by President Obama. It requires federal executive agencies to:

- Authorize eligible employees to telework "to the maximum extent possible without diminishing the performance of the employee or the agency" (5 U.S.C. § 6502(a)).
- Provide each employee with written, individualized notification of their telework eligibility status and documented reasons for any ineligibility determination (5 U.S.C. § 6502(b)(2)).

- Incorporate telework into agency Continuity of Operations Plans (COOP) (5 U.S.C. § 6504(a)).

The IRS implemented this law through IRM 6.800.2, which as recently as November 2023 directed that telework be offered broadly and equitably and described the program goal as expanding telework as technology allows.

THE IRS INTERIM GUIDANCE

On June 23, 2025, Acting IRS Human Capital Officer David P. Traynor issued Interim Guidance HCO-06-0525-0001 implementing the administration's return-to-office directives. The IG made these material changes affecting the IRS's approximately 90,000-person workforce:

- Cancelled all pre-existing remote work, frequent, and recurring telework agreements effective March 8, 2025 — via a single servicewide memorandum with no individualized employee notification.
- Expressly prohibited all routine telework for all employees regardless of position eligibility.
- Capped remaining Ad Hoc telework at five instances per calendar year.
- Relied on a Presidential Memorandum and Treasury directives as authority — instruments subordinate to Acts of Congress.

IDENTIFIED LEGAL CONFLICTS

Analysis of the IG against the statute and IRS's own IRM reveals five areas of potential legal conflict:

1. "Maximum Extent Possible" vs. Near-Total Prohibition

The Act requires agencies to authorize telework to the maximum extent possible. A cap of five Ad Hoc days per year for employees with fully portable duties cannot satisfy this standard.

2. Mass Cancellation Without Individualized Written Review

The Act requires written, individualized notification to each employee (5 U.S.C. § 6502(b)(2)). The IRS's own IRM requires a written denial within 20 business days per employee uploaded to a Telework Denial Library (IRM 6.800.2.2.8(7)). A single blanket memorandum satisfies neither requirement.

3. Categorical Prohibition Has No Statutory Basis

The Act does not authorize agencies to categorically prohibit routine telework for eligible employees. The IG's express prohibition has no grounding in the statute.

4. Executive Directives Cannot Override Statute

The IG cites the 2010 Act as its first source of authority while implementing provisions that directly contradict it. Presidential memoranda and Treasury directives are subordinate to Acts of Congress.

5. COOP Readiness Is Structurally Compromised

The Act requires telework integration into COOP plans (5 U.S.C. § 6504(a)). Cancelling all telework agreements dismantles the infrastructure the IRS's own IRM requires for emergency workforce continuity.

WHAT I AM REQUESTING

1. Constituent Inquiry to IRS and Treasury

Please direct a formal inquiry to the IRS Commissioner and Secretary of the Treasury requesting:

- A written legal analysis of how IG HCO-06-0525-0001 complies with 5 U.S.C. §§ 6502 and 6504.
- Confirmation of whether individualized written telework denials were issued to affected employees as required by 5 U.S.C. § 6502(b)(2) and IRM 6.800.2.2.8(7).
- Documentation that the Telework Denial Library was properly populated following the mass cancellation.
- An assessment of how the IG affects IRS COOP readiness under 5 U.S.C. § 6504(a).

2. GAO Statutory Interpretation Request

I respectfully request that your office ask the Government Accountability Office to issue a statutory interpretation addressing whether IG HCO-06-0525-0001 conflicts with the Telework Enhancement Act of 2010, specifically:

- Whether the five-instance Ad Hoc cap satisfies the "maximum extent possible" standard of 5 U.S.C. § 6502(a).
- Whether mass cancellation without individualized written review satisfies 5 U.S.C. § 6502(b)(2).
- Whether categorical prohibition of routine telework for eligible employees is authorized under the Act.
- Whether a Presidential Memorandum and agency directives can modify or override the Act's statutory requirements.

A GAO opinion would provide authoritative, nonpartisan guidance protecting federal employees, informing agency implementation, and preserving the intent of a law Congress enacted to strengthen federal workforce resilience.

CONCLUSION

The Telework Enhancement Act of 2010 is a statute enacted by Congress that remains in full force. IRS employees who complied fully with all applicable policies have had their established work arrangements eliminated by executive direction that appears to conflict with governing law. Congressional oversight is the appropriate mechanism to ensure statutory compliance and protect the rights of federal workers and the taxpayers they serve.

Thank you for your attention to this matter. I am available to provide the full text of IG HCO-06-0525-0001 and IRM 6.800.2, along with any additional documentation your staff requires.

Respectfully,

_____

[Your Full Name]
[Your Job Title / Series / Grade]
[Your IRS Business Unit and Location]
[Your Home Address]
[City, State, ZIP]
[Phone / Email]

Enclosures: IG HCO-06-0525-0001 (June 23, 2025) | IRM 6.800.2 (November 2023) | Statutory Conflict Analysis